

Non-Budgeted Funds

SPECIAL REVENUE FUNDS:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to finance specific functions. Those funds which are not subject to appropriation are considered Non-budgeted Special Revenue Funds.

FEDERAL GRANTS FUND: accounts for federal grants that are designated for specific programs, excluding federal highway construction grants, which are accounted for in the Federal Highway Construction Capital Projects Fund, and federal reimbursement programs, such as Medicaid, which are accounted for in the General Fund.

LOTTERY FUNDS:

To account for the operations of the State and Arts Lotteries.

State Lottery Fund accounts for revenue from sale of lottery tickets and for the payment of prizes, expenses of the State Lottery Commission and the distribution to municipalities and school districts. Transfers are made to the local aid fund.

Arts Lottery Fund accounts for revenues from sale of lottery tickets, for payment of prizes and the expenses of the State Lottery Commission, and for the administration of the Arts Lottery Council. Transfers are made to the local aid fund.

UNIVERSAL HEALTH CARE FUND:

To account for assessments and other revenues that are dedicated to making health care and health insurance accessible and affordable to all citizens of the Commonwealth.

Uncompensated Care Fund accounts for funds received from hospitals, transfers from budgeted funds and federal reimbursements; used for the purposes of the Uncompensated Care Pool.

Labor Shortage Fund accounts for assessments on each acute care hospital equal to one-tenth of one-percent of gross patient service revenues; used for training health care workers, career development within the health care profession, and establishment of day care programs at hospitals and other health care facilities.

Medical Security Trust Fund accounts for premiums, fees, and contributions; used for health insurance for workers receiving unemployment insurance.

OTHER FUNDS:

To account for a variety of miscellaneous taxes, assessments, fees, fines and other revenues which are restricted to the financing of specific Commonwealth programs.

Department of Telecommunication and Energy Trust Fund accounts for expenditures by the department of telecommunications and energy commission for activities of the department related to the regulation of electric companies.

Liability Management and Reduction Fund accounts for chargebacks assessed to departments as premiums for the provision of insurance coverage for state agencies to cover payment of judgements, settlements and litigation costs in tort claims.

Debt Defeasance Trust Fund accounts for transfers from general fund and highway fund for purpose of defeasing debt pursuant to chapter 55 of the Acts of 1999 section 6, 7 and 8, as amended. The funds are to be used by December 31, 1999.

Freight Rail Fund accounts for certain fees for rights-of-way; used for acquisition, construction, prevention, rehabilitation, reconstruction, or other improvements of land, and real rights-of-way and related facilities or equipment.

Passenger Rail Fund accounts for certain fees for rights-of-way; used for acquisition, construction, preservation, rehabilitation, reconstruction or other improvements of land and real rights-of-way and related facilities or equipment.

J.F.K. Library and Park Fund (closed) accounts for rents paid by the MBTA for the use of a certain parcel of land and for the proceeds from sale of land, which was used by the MDC to lay out and construct the JFK Park.

Government Land Bank Fund accounts for proceeds from disposition of land and investment income; used for payments of principal and interest on bonds and notes of the Massachusetts Development Finance Agency.

Federally-Assisted Housing Fund accounts for federal financial assistance; used for payments of principal and interest on bond debt.

Oil Overcharge Fund accounts for the fines and penalties collected under federal litigation from certain oil companies; used to provide fuel assistance and weatherization for low income residents.

Environmental Trust Fund accounts for fines, gifts and grants; used for restoration, protection and improvement of the quality of Boston Harbor, Lynn Harbor, Massachusetts's Bay, Buzzard's Bay and Cape Cod Bay.

Children's Trust Fund accounts for gifts, grants, interest, and donations to the Child Abuse Prevention Board and certain appropriations designated to be transferred to the fund; used for support programs to raise awareness of child abuse and prevention programs.

Child Support Enforcement Fund accounts for Federal Grants; used for activities associated with the collection of child support.

Department of Industrial Accidents Special Fund accounts for assessments to employers and cities and towns for worker's compensation insurance premiums and penalties assessed against employers who fail to insure for the worker's compensation;

used to reimburse the general fund for the operating account of the Department of Industrial Accidents and for administrative overhead.

County Correction Fund accounts for seven and one half percent of the deeds excise tax distributed to counties for the operation of county correctional facilities.

Massachusetts AIDS Fund accounts for gifts, grants, and donations; used for research, treatment, and education related to AIDS.

Board of Registration in Medicine Fund accounts for certain revenues and expenditures of the board.

Water Pollution Abatement Projects Administration Fund accounts for transfers from the Water Pollution Abatement Trust and General Obligation Bond Proceeds; used for the administration of the Department of Environmental Protection to fund water pollution abatement projects.

Commonwealth Sewer Rate Relief Fund accounts for transfers of amounts from the General Fund or other funds; used for the purpose of mitigating sewer rate increases and making sewer rate relief grants to municipalities.

Motor Vehicle Emissions Inspection Compliance Fund (closed) accounts for the Commonwealth's programs to comply with the Federal Clean Air Act. This fund may incur to operate at a deficit to be reimbursed no later than March 1, 1998 by fees from Motor Vehicle Emission Inspection.

Motor Vehicle Safety Inspection Trust Fund accounts for vehicle inspection fees for administration and operation of safety inspection programs by the registry.

Child Care Quality Fund accounts for expenditures by the commissioner of the Office for Children for providing grants for not-for-profit child care organizations for the purpose of improving child care services.

Grant Anticipation Note Trust Fund accounts for proceeds to cover GANS expenditures and pay the related debt service of the proceeds.

The following fund has been enacted in legislation but is inactive for fiscal year 1999:

Energy Technology Development Fund accounts for monies received from miscellaneous trusts, gifts and donations to be administered and expended by the commissioner of the Division of Energy Resources to promote energy efficiency and the research development and commercialization of new energy technologies.